

Seminar 2

2.Sales budget

1. Meaning and relationship between Incomes, Expenses, Profit, Loss
2. Types of company's activity: operating activities, investing activities, financing activities
3. Meaning and ways to define revenue, Net revenue, Net sales
4. Accrual basis of accounting, examples of revenue and cash inflows, examples of expenses and cash outflows
5. Requirements for the sales budget.
6. Factors, influencing the sales budget
7. Types of market structures
8. Product life cycle
9. Overcoming the seasonality
10. Structure of the price
11. Types of the prices
12. Types of pricing strategies

Task 13

Fill the table and choose the best variant for:

- 1) Capturing the market;
- 2) Maximizing of the profit.

Price	demand = $-1/2 * price + 100$	Revenue	Variable costs	Fixed costs	Profit
10				300	
8					
4					
16					
12					

Variable costs per unit 2 hrn.

Task 14

Analyze the structure of sale.

Product	Quantity of sale, units.	Structure	Price	Revenue	Structure of revenue	Cost of production per unit	Total cost of production	Profit	Structure of Profit
A	1000		10			5			
B	1500		20			10			
C	100		450			300			

Task 15

Calculate the income budget by quarters, if:

1. production A has price 20 hrn. And quantity 1000 units per quarter
2. production B has price 30 hrn. And quantity, that is constantly increasing on 3% from previous quarter. in I quarter quantity was 500 units.
3. financial investments 10000 hrn. Has the annual rate 5%.
4. sale profit from 50% of financial investments value in III quarter is 20%.
5. in IV quarter firm sold fixed assets (balance value 50000 hrn.+ 10% profit).